STATUTORY INSTRUMENTS

1995 No. 900

The Local Government Superannuation (Limitation on Earnings and Reckonable Service) Regulations 1995

Pensionable Employment

- **2.** Part B of the principal Regulations is amended:
 - (a) in regulation B1(17)(e), by inserting after the words "the age of 65 years and" the following—

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- (i) if a Class A member, has completed not less than 40 years' reckonable service; or
- (ii) if a Class B member or a Class C member,"; and
- (b) by adding the following:

""Class A members", "Class B members" and "Class C members"

- **B9.**—(1) In these Regulations, unless the context otherwise requires,—
 - (a) "Class A member" means a pensionable employee or a person who has been a pensionable employee who, in either case,—
 - (i) became a pensionable employee on or after 1st June 1989 and is not to be treated as a Class B member or a Class C member by virtue of paragraph (4); or
 - (ii) was a Class B member or a Class C member immediately before 1st June 1989 and is deemed to have become a Class A member on that date by virtue of making an election under paragraph (5);
 - (b) "Class B member" means a person who—
 - (i) became a pensionable employee on a date falling on or after 17th March 1987 and before 1st June 1989 and has continuously been a pensionable employee throughout a period beginning on that date,
 - (ii) is not to be treated as a Class C member by virtue of paragraph (4), and
 - (iii) is not deemed to have become a Class A member by virtue of making an election under paragraph (5);
 - (c) "Class C member" means a person who—
 - (i) became a pensionable employee on a date falling before 17th March 1987 and has continuously been a pensionable employee throughout a period beginning on that date or who joined subsequently to 16th March 1987 and is to be treated as a Class C member by virtue of paragraph (4), and
 - (ii) is not deemed to have become a Class A member by virtue of making an election under paragraph (5).

- (2) For the purposes of paragraph (1) the reference to a person having continuously been a pensionable employee throughout a period includes a person who, having ceased to be a pensionable employee for part of that period, again became a pensionable employee in the circumstances specified in paragraph (3) below.
 - (3) The circumstances specified in this paragraph are circumstances where—
 - (a) benefits ceased to accrue to the person under these Regulations by virtue of his employment by reason of his secondment or posting to another employer and at the time of his secondment or posting he had a definite expectation that he would again become a pensionable employee when it ended and he again became a pensionable employee at the end of his secondment or posting; or
 - (b) benefits ceased to accrue to him under these Regulations by virtue of his employment by reason of his unpaid absence and within one month of returning to work, he recommenced the payment of contributions under regulation C2; or
 - (c) benefits ceased to accrue to her under these Regulations by virtue of her employment wholly or partly because of pregnancy or confinement and within one month of returning to work in accordance with sections 39 or 41 of the Employment Protection (Consolidation) Act 1978(1) (which confers the right to return to work following pregnancy or confinement) she recommenced the payment of contributions under regulation C2; or
 - (d) benefits ceased to accrue to him under these Regulations by virtue of his employment (where the circumstances were other than those specified in paragraphs (a), (b) or (c)) and within one month of benefits ceasing so to accrue, he recommenced the payment of contributions under regulation C2.
- (4) A person may be treated for the purposes of these Regulations as a Class B member or a Class C member notwithstanding that he did not become a pensionable employee before 1st June 1989 or, as the case may be, 17th March 1987, if on application to them by the administering authority, the Commissioners of Inland Revenue agree in writing that he may be treated as such by virtue of previous membership of a superannuation scheme approved under Chapter I of Part XIV of the Income and Corporation Taxes Act 1988(2).
- (5) If a Class B member or a Class C member elects by notice in writing to his appropriate administering authority before the relevant date to be treated as a Class A member for the purposes of these Regulations, he shall be deemed to have become a Class A member on the 1st June 1989.
- (6) For the purposes of paragraph (5) the "relevant date" in relation to a person is the date on which he ceases to be in local government employment for any reason including death."

^{(1) 1978} c. 44; sections 39 and 41 were substituted by the Trade Union Reform and Employment Rights Act 1993 (c. 19) section 23(1)(b) and Schedule 2.

²) 1988 c. 1.